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# COMMONWEALTH OF PENNSYLVANIA

## AUDIT REPORT

MAYVIEW STATE HOSPITAL

MAYVIEW, PENNSYLVANIA

FOR THE FISCAL YEAR ENDED JUNE 30, 1964

LEGISLATIVE REFERENCE BUREAU







COMMONWEALTH OF PENNSYLVANIA

REPORT OF EXAMINATION

MAYVIEW STATE HOSPITAL

MAYVIEW, PENNSYLVANIA

FOR THE FISCAL YEAR ENDED JUNE 30, 1964





COMMONWEALTH OF PENNSYLVANIA

OFFICE OF THE

AUDITOR GENERAL

HARRISBURG

June 4, 1965

GRACE M. SLOAN

AUDITOR GENERAL

Honorable William W. Scranton  
Governor of Pennsylvania  
Harrisburg, Pennsylvania

My dear Governor:

We submit herewith our report of examination of the books of account and records as they pertain to the financial operations of

MAYVIEW STATE HOSPITAL

Mayview, Pennsylvania, for the fiscal year ended June 30, 1964, pursuant to the requirements of Section 402 of The Fiscal Code, and submit the following exhibits:

- |           |   |
|-----------|---|
| Exhibit A | Statement of allocations, expenditures and balances for the fiscal year ended June 30, 1964                     |
| Exhibit B | Comparative statement of cash receipts and expenditures for the fiscal years ended June 30, 1964 and 1963       |
| Exhibit C | Statement of changes in accounts receivable for the fiscal year ended June 30, 1964                             |
| Exhibit D | Statistics for the fiscal years ended June 30, 1964 and 1963  |
| Exhibit E | Little Store Fund balance sheet June 30, 1964   |
| Exhibit F | Little Store Fund comparative statement of income and surplus for the fiscal years ended June 30, 1964 and 1963 |
| Exhibit G | Special Funds statement of cash receipts and expenditures for the fiscal year ended June 30, 1964               |





COMMONWEALTH OF PENNSYLVANIA

We have examined the books of account and records of Mayview State Hospital, Mayview, Pennsylvania, for the fiscal year ended June 30, 1964. We have reviewed its system of internal control and accounting procedures and, without making a detailed audit of the transactions, have examined or tested accounting records and other supporting evidence by methods and to the extent deemed appropriate. Our examination was made in accordance with generally accepted auditing standards, and included all procedures which we considered necessary in the circumstances.

In our opinion, subject to the recommendations contained herein, the accompanying Exhibits A to G, inclusive, present fairly the operations of Mayview State Hospital, Mayview, Pennsylvania, for the fiscal year ended June 30, 1964, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

#### COMMENTS ON FINANCIAL OPERATIONS

Cash receipts for the fiscal years ended June 30, 1964 and 1963, see Exhibit B, amounted to \$698,260.68 and \$662,058.93, respectively, an increase of \$36,201.75 largely due to increased collections from part-pay patients receiving social security benefits.

Accounts receivable as of June 30, 1964, see Exhibit C, amounted to \$47,885.40 of which \$7,259.53 were billed prior to April 1964. Such overdue and unpaid accounts for a period of 90 days or over are required to be reported by the Department of Revenue to the Department of Justice by Section 512 of The Administrative Code. Since the majority of these overdue accounts have either been paid or reported subsequent to June 30, 1964, no recommendation is deemed necessary at this time.

The existing accounting system of the Department of Revenue does not provide for an adequate control of the value (at billing rates) of services supplied indigent patients. Services supplied part-pay patients are controlled only to the extent of the part payments agreed upon; the difference between such agreement and the value (at billing rates) of services actually supplied is without control on the records. The Department of Revenue has advised that it is now reviewing the accounting system of State institutions with a view to improving its controls. We recommend that this review and revision be completed as promptly as possible.

The Superintendent has the accounting and custodial responsibility with respect to the majority of accounts in the Patients' Cash Fund, whereas the Revenue Agent has fewer such accounts. This is inconsistent with the provisions of Act approved August 21, 1953, P. L. 1299, which states that all moneys, from whatever source derived, should be under the guardianship of the Revenue Agent as long as they do not exceed \$500.00 for each patient. An exception to the above are payments made by the Veterans' Administration which under Federal regulations must remain in the custody of the Superintendent.

Subject to the above noted exception, we recommend that the Superintendent and the Revenue Agent comply with the provisions of the aforementioned Act.





Cash expenditures for the fiscal years ended June 30, 1964 and 1963, see Exhibit B, amounted to \$5,839,307.95 and \$5,736,021.38, respectively, an increase of \$103,286.67, substantially accounted for by increases of \$260,283.77 in salaries caused by regular salary increments and an increase of nine in the average number of salaried employees, \$15,414.24 in motor vehicles due to the purchase of a new fire truck, and \$58,718.68 in changes in purchased supplies inventory. These increases are partially offset by decreases of \$102,589.10 in contracted repairs brought about by major nonrecurring projects which were completed during the prior fiscal year, \$36,209.95 in equipment and machinery, and \$60,098.44 in furniture and furnishings both due to reduced allocations for capital expenditures for the current period.

Our examination of agricultural activities operations for the fiscal year ended June 30, 1964 disclosed an increase in net savings of \$1,308.27 over 1963, substantially accounted for by a slight increase in truck garden production.

Our examination of the benefits actually received for maintenance allowances disclosed that for the fiscal year under review certain employees, other than the Superintendent, exceeded their authorized allowances. These employees are charged various fixed amounts for maintenance services received without regard to the actual cost to the Commonwealth of providing such services.

Effective April 2, 1960 the Executive Board adopted a schedule of maintenance charges for heads of all State institutions and their dependents, based on the cost to the Commonwealth of providing each item of maintenance (except living quarters). Other institutional employees were to be considered later.

In our opinion, the value of maintenance benefits actually received by employees should not be in excess of maintenance allowances authorized. The present practice permits abuse and corrective action in this area is long overdue.

In view of the foregoing, we recommend that the Executive Board ruling of April 2, 1960 be applied to all employees authorized to receive maintenance benefits.

The following commodities were received from the Federal Surplus Commodities Corporation during the fiscal year under review:

<u>COMMODITY</u>	<u>AMOUNT</u>
Flour, wheat	311,100 pounds
Butter	79,004 "
Lard	13,392 "
Cheese	10,247 "
Cranberries, fresh	7,350 "
Wheat, rolled	6,768 "
Beans, dried	6,000 "
Milk, powdered	5,670 "
Rice	4,000 "
Corn meal	2,500 "
Eggs, powdered	1,980 "

Respectfully submitted,

*Grace M. Sloan*  
Grace M. Sloan



EXHIBIT A

MAYVIEW STATE HOSPITAL  
DEPARTMENT OF PUBLIC WELFARE  
STATEMENT OF ALLOCATIONS, EXPENDITURES AND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1964

	GENERAL FUND				
	<u>1959-1961</u>	<u>1961-1962</u>	<u>1962-1963</u>	<u>1963-1964</u>	<u>TOTAL</u>
	<u>ALLOCATIONS</u>	<u>ALLOCATIONS</u>	<u>ALLOCATIONS</u>	<u>ALLOCATIONS</u>	
Act	38-A	5-A	1-A	45-A	
Available allocations, July 1, 1963, and subsequent allocations	\$ 18,944.31	\$ 15,445.43	\$544,880.23	\$6,099,941.00	\$6,679,210.97
Expenditures	\$ 1,760.00	\$ 14,783.80	\$363,075.29	\$5,459,688.86(A)	\$5,839,307.95
Lapsed	17,184.31	661.63	181,804.94	-0-	199,650.88
Withdrawals	-0-	-0-	-0-	60,750.00	60,750.00
	<u>\$ 18,944.31</u>	<u>\$ 15,445.43</u>	<u>\$544,880.23</u>	<u>\$5,520,438.86</u>	<u>\$6,099,708.83</u>
AVAILABLE BALANCE, JUNE 30, 1964	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 579,502.14</u>	<u>\$ 579,502.14</u>

Note: Includes requisitions for payment not warranted aggregating \$16,991.20.





COMMONWEALTH OF PENNSYLVANIA

MAYVIEW STATE HOSPITALDEPARTMENT OF PUBLIC WELFARECOMPARATIVE STATEMENT OF CASH RECEIPTS AND EXPENDITURESFOR THE FISCAL YEARS ENDED JUNE 30, 1964 AND 1963

	<u>YEAR ENDED JUNE 30</u>		<u>INCREASE</u>
	<u>1964</u>	<u>1963</u>	<u>(DECREASE)</u>
<u>RECEIPTS</u>			
Part-pay patients	\$ 513,896.71	\$ 473,074.87	\$ 40,821.84
Full-pay patients	179,646.39	182,090.85	(2,444.46)
Miscellaneous	2,831.03	4,774.99	(1,943.96)
Sale of surplus products	1,886.55	2,118.22	(231.67)
TOTAL	<u>\$ 698,260.68</u>	<u>\$ 662,058.93</u>	<u>\$ 36,201.75</u>
<u>EXPENDITURES</u>			
Salaries	\$3,829,997.18	\$3,569,713.41	\$260,283.77
Wages	382,650.12	380,355.84	2,294.28
Overtime and temporary salaried employees	12,553.27	10,568.40	1,984.87
Food	612,009.24	628,591.18	(16,581.94)
Utilities and fuel	223,835.33	230,810.26	(6,974.93)
Laboratory and medical supplies	195,126.81	192,789.36	2,337.45
Maintenance materials and supplies	118,082.74	114,364.41	3,718.33
Housekeeping supplies	93,344.71	93,867.54	(522.83)
Wearing apparel	76,566.65	91,966.31	(15,399.66)
Contracted repairs	62,505.45	165,094.55	(102,589.10)
Agricultural supplies	42,223.62	46,018.34	(3,794.72)
Professional and specialized services	40,209.18	43,405.84	(3,196.66)
Communications	26,321.83	26,384.45	(62.62)
Contracted maintenance services	18,828.81	20,232.75	(1,403.94)
Equipment and machinery	16,375.44	52,582.39	(36,206.95)
Insurance, surety and fidelity bonds	16,279.63	11,427.77	4,851.86
Motor vehicles	15,414.24	-0-	15,414.24
Motorized equipment supplies and repairs	10,246.77	10,281.73	(34.96)
Furniture and furnishings	8,369.32	68,467.76	(60,098.44)
Office supplies	6,640.48	6,620.76	19.72
Educational, recreational and religious supplies	4,612.22	6,103.96	(1,491.74)
Postage and freight	4,452.24	3,396.31	1,055.93
Travel	4,308.59	3,736.93	571.66
Membership dues and subscriptions	880.80	357.00	523.80
Printing	410.00	407.97	2.03
Carried forward	<u>\$5,822,244.67</u>	<u>\$5,777,545.22</u>	<u>\$ 44,699.45</u>





EXHIBIT B, CONTINUED

	<u>YEAR ENDED JUNE 30</u>		<u>INCREASE</u>
	<u>1964</u>	<u>1963</u>	<u>(DECREASE)</u>
<u>EXPENDITURES, CONTINUED</u>			
Brought forward	\$5,822,244.67	\$5,777,545.22	\$ 44,699.45
Advertising	337.20	223.79	113.41
Other services and supplies	97.55	99.95	(2.40)
Rent of equipment	17.40	259.87	(242.47)
Rent of real estate	1.00	1.00	-0-
Changes in purchased supplies inventory (Note A)	<u>16,610.13</u>	<u>(42,108.55)</u>	<u>58,718.68</u>
TOTAL	<u>\$5,839,307.95</u>	<u>\$5,736,021.28</u>	<u>\$103,286.67</u>
EXCESS OF EXPENDITURES OVER RECEIPTS	<u>\$5,141,047.27</u>	<u>\$5,073,962.35</u>	<u>\$ 67,084.92</u>

Note A: Adjustment for difference between beginning and ending purchased supplies inventory, necessary to convert statement from an accrual basis to a cash basis, and does not represent an expenditure of cash.



MAYVIEW STATE HOSPITAL  
DEPARTMENT OF PUBLIC WELFARE  
STATEMENT OF CHANGES IN ACCOUNTS RECEIVABLE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1964

ACCOUNTS RECEIVABLE BALANCE, JULY 1, 1963		\$ 70,522.17
Add income:		
Full-pay patients	\$174,530.79	
Part-pay patients	496,375.54	
Sale of surplus products	1,886.55	
Miscellaneous	<u>2,831.03</u>	<u>675,623.91</u>
		\$746,146.08
Deduct collections		<u>698,260.68*</u>
ACCOUNTS RECEIVABLE BALANCE, JUNE 30, 1964		<u>\$ 47,885.40</u>

\*Collections deposited with State Treasurer \$678,561.57;  
- difference represented by collections on hand at end  
of year \$19,699.11.





MAYVIEW STATE HOSPITAL  
DEPARTMENT OF PUBLIC WELFARE  
STATISTICS

FOR THE FISCAL YEARS ENDED JUNE 30, 1964 AND 1963

	<u>YEAR ENDED JUNE 30</u> <u>1964</u>	<u>1963</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<u>RATED BED CAPACITY</u>	<u>2,684</u>	<u>2,684</u>	<u>0</u>
<u>AVERAGE DAILY PATIENT POPULATION</u>	<u>2,858</u>	<u>2,898</u>	<u>(40)</u>
<u>PATIENTS IN INSTITUTION</u>			
Beginning of year	2,907	3,009	(102)
Add:			
Admissions	791	767	24
Return from furloughs and paroles	432	374	58
Transfers in	<u>33</u>	<u>20</u>	<u>13</u>
Total	<u>4,163</u>	<u>4,170</u>	<u>(7)</u>
Deduct:			
Furloughs and paroles	704	693	11
Discharges	307(A)	292(A)	15
Deaths	224	270	(46)
Transfers out	<u>6</u>	<u>8</u>	<u>(2)</u>
Total Deductions	<u>1,241</u>	<u>1,263</u>	<u>(22)</u>
End of year	<u>2,922</u>	<u>2,907</u>	<u>15</u>
<u>TOTAL PATIENT DAYS</u>	<u>1,043,301</u>	<u>1,057,919</u>	<u>14,618</u>
<u>TOTAL PATIENT WEEKS</u>	<u>149,043</u>	<u>151,131</u>	<u>2,088</u>
<u>PER CAPITA OPERATING INCOME*</u>			
Part-pay patients	\$3.330	\$3.300	\$.030
Full-pay patients	1.171	1.204	(.033)
Sale of surplus products	.013	.014	(.001)
Miscellaneous	<u>.019</u>	<u>.032</u>	<u>(.013)</u>
TOTAL PER CAPITA OPERATING INCOME	<u>\$4.533</u>	<u>\$4.550</u>	<u>(\$.017)</u>



EXHIBIT D, CONTINUED

	<u>YEAR ENDED JUNE 30</u> <u>1964</u>	<u>1963</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<u>PER CAPITA OPERATING EXPENSES*</u>			
Care of patients	\$19.277	\$17.726	\$1.551
Household and feeding	8.091	8.069	.022
Plant and grounds	6.450	7.089	(.639)
Auxiliary activities	2.410	2.250	.160
Administrative	1.610	1.352	.258
Agricultural activities	<u>.959</u>	<u>.944</u>	<u>.015</u>
TOTAL PER CAPITA OPERATING EXPENSES	<u>\$38.797</u>	<u>\$37.430</u>	<u>\$1.367</u>

(A) In addition to the discharges indicated by the Hospital records, there were 104 and 127 patients discharged while on parole for the periods ended June 30, 1964 and 1963, respectively.

\*Based on patient weeks.





MAYVIEW STATE HOSPITAL  
DEPARTMENT OF PUBLIC WELFARE

LITTLE STORE FUND

BALANCE SHEET

JUNE 30, 1964

ASSETS

Current Assets

Cash:

On hand	\$ 87.79	
On deposit	<u>31,602.33</u>	\$31,690.12
Securities (at cost plus accrued interest)		7,701.40
Accounts receivable		210.95
Inventory (at cost)		<u>8,659.60</u>
		\$48,262.07

Fixed Assets

Fixtures and equipment	\$21,435.31	
Less reserve for depreciation	<u>20,860.69</u>	574.62

Other Assets

Deposit on cases	\$ 75.50	
Deposited with State Treasurer (through Department of Public Welfare) for construction of Geriatric Auxiliary Canteen	<u>49,050.00</u>	<u>49,125.50</u>

TOTAL ASSETS

\$97,962.19

LIABILITIES AND SURPLUS

Current Liabilities

Accounts payable	\$11,500.22	
Unearned income sale coupons	9,340.37	
Accrued taxes:		
Federal social security	220.40	
Federal withholding	458.66	
Pennsylvania sales	<u>30.10</u>	21,549.75

Surplus

76,412.44

TOTAL LIABILITIES AND SURPLUS

\$97,962.19



MAYVIEW STATE HOSPITAL  
DEPARTMENT OF PUBLIC WELFARE  
LITTLE STORE FUND

COMPARATIVE STATEMENT OF INCOME AND SURPLUS  
FOR THE FISCAL YEARS ENDED JUNE 30, 1964 AND 1963

	<u>YEAR ENDED JUNE 30</u>		<u>INCREASE</u>
	<u>1964</u>	<u>1963</u>	<u>(DECREASE)</u>
SALES	\$192,481.71	\$187,953.56	\$4,528.15
Cost of sales:			
Inventory at beginning of year	\$ 7,143.81	\$ 7,057.10	\$ 86.71
Purchases	144,532.85	135,253.45	9,279.40
	\$151,676.66	\$142,310.55	\$9,366.11
Inventory at end of year	8,659.60	7,143.81	1,515.79
	\$143,017.06	\$135,166.74	\$7,850.32
Gross Profit	\$ 49,464.65	\$ 52,786.82	(\$3,322.17)
Operating expenses:			
Salaries	\$ 24,084.13	\$ 22,194.44	\$1,889.69
Patient help	3,762.00	3,598.00	164.00
Food expense	3,289.00	3,460.40	(171.40)
State retirement	1,024.61	-0-	1,024.61
Federal social security tax	872.99	748.69	124.30
General store expense	638.33	505.32	133.01
Depreciation	606.41	2,275.79	(1,669.38)
Accounting service	600.00	600.00	-0-
Printing coupons	474.02	180.64	293.38
Willmark service	227.40	225.70	1.70
Repair expense	141.85	276.04	(134.19)
Insurance	96.32	126.43	(30.11)
Safe deposit box	4.40	8.80	(4.40)
	\$ 35,821.46	\$ 34,200.25	\$1,621.21
Net Profit	\$ 13,643.19	\$ 18,586.57	(\$4,943.38)
Other income:			
Commission on vending machines	\$ 1,928.06	\$ 372.05	\$1,556.01
Interest	1,050.08	1,182.41	(132.33)
Commission on sales tax	3.25	-0-	3.25
Overage	-0-	120.66	(120.66)
Other income	-0-	25.00	(25.00)
	\$ 2,981.39	\$ 1,700.12	\$1,281.27
Net Income	\$ 16,624.58	\$ 20,286.69	(\$3,662.11)





EXHIBIT F, CONTINUED

	<u>YEAR ENDED JUNE 30</u> <u>1964</u>	<u>1963</u>	<u>INCREASE</u> <u>(DECREASE)</u>
Brought forward	\$ 16,624.58	\$ 20,286.69	(\$3,662.11)
Surplus at beginning of year	<u>73,783.56</u>	<u>65,746.87</u>	<u>8,036.69</u>
	<u>\$ 90,408.14</u>	<u>\$ 86,033.56</u>	<u>\$4,374.58</u>
Less distribution of surplus:			
Recreation Fund	\$ 12,565.20	\$ 12,250.00	\$ 315.20
State retirement (retroactive)	<u>1,430.50</u>	<u>-0-</u>	<u>1,430.50</u>
	<u>\$ 13,995.70</u>	<u>\$ 12,250.00</u>	<u>\$1,745.70</u>
SURPLUS AT END OF YEAR	<u>\$ 76,412.44</u>	<u>\$ 73,783.56</u>	<u>\$2,628.88</u>



MAYVIEW STATE HOSPITAL  
DEPARTMENT OF PUBLIC WELFARE  
SPECIAL FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1964

	<u>BALANCE</u> <u>JULY 1, 1963</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	<u>BALANCE</u> <u>JUNE 30, 1964</u>
Little Store Fund	\$ 52,806.45	\$336,785.28	\$ 357,901.61	\$ 31,690.12(A)
Patients' Cash Fund	95,990.74	161,264.24	148,186.73	109,068.25
Revenue Agent's Patients' Cash Fund	207,825.10	436,870.05	452,316.86	192,378.29
Recreation Fund	882.29	13,160.93	12,789.29	1,253.93
Home Industry Fund	765.06	5,311.91	5,046.92	1,030.05

(A) Includes Coupon Redemption Fund transactions





ORIGIN AND PURPOSE

Mayview State Hospital, located in Mayview, Allegheny County, was established about the middle of the eighteenth century at a site in Mount Washington, Allegheny County. In 1818, the Hospital was removed to a new site on the north side of the Allegheny River and remained there until 1893, when it was again moved to what is now its present site in Mayview, and became known as Marshalsea. In 1916, its name was changed to the Pittsburgh City Home and Hospital at Mayview. By authority of Act of Legislature approved September 29, 1938, P. L. 53, as amended May 25, 1939, P. L. 193, the title and control of the Hospital were assumed by the Commonwealth. These Acts also authorized the change of name to Mayview State Hospital. The Commonwealth took formal possession on June 1, 1941. The purpose of the Hospital is to care for and treat the mentally ill of the City of Pittsburgh.

ORGANIZATION AND MANAGEMENT

Under provisions of Section 2313.1 of The Administrative Code, the management is vested in the Commissioner of Mental Health and the Superintendent of the Hospital, subject to the approval of the Secretary of Public Welfare.

MEMBERS OF BOARD

Sections 207, 208, 401 and 2313.3 of the Code make the Board of Trustees an advisory board which consists of nine members appointed by the Governor, by and with the advice and consent of two-thirds of all the members of the Senate, for a term of six years and until their successors are appointed and qualified, and the Secretary of Public Welfare, ex officio. Section 210 of the Code provides that the members of the Board shall serve without compensation.

The membership of the Board as of June 30, 1964 was as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>TITLE</u>
Forrester, William	Pittsburgh	President
Young, Edward P.	Pittsburgh	Vice-President
Schlesinger, Mrs. Janet B.	Pittsburgh	Secretary
Adams, Hon. Arlin M.	Harrisburg	Member ex officio
Secretary of Public Welfare		
Brown, Mrs. M. Elizabeth	Coraopolis	Member
Balter, James S.	Pittsburgh	Member
Hutchison, Alfred L.	Pittsburgh	Member
Park, Norman	Pittsburgh	Member
Walgren, Mrs. Margaret L.	Mt. Lebanon	Member
Wetherbee, Mrs. Margery B.	Pittsburgh	Member

SUPERINTENDENT

The Superintendent is appointed by the Secretary of Public Welfare upon the advice of the Board of Trustees and the Commissioner of Mental Health, subject to the approval of the Governor, to serve as executive officer of the Hospital. This position was filled by Dr. R. F. Downey during the fiscal year under review.



PERSONNEL

The tabulation below shows the average number of salaried and per diem employees for the fiscal years ended June 30, 1964 and 1963:

<u>YEAR</u>	<u>SALARIED</u>	<u>PER DIEM</u>	<u>TOTAL</u>
1964	957	43	1,000
1963	948	45	993

BONDED EMPLOYEES

All employees of the Hospital are bonded in the amount of \$10,000.00 each by a blanket policy carried with the Transamerica Insurance Company, except the Superintendent, Dr. R. F. Downey, who is bonded by the same company for an additional \$90,000.00.

